

**REQUEST FOR EXTENSION OF TIME
IN WHICH TO FILE A TAX RETURN**

 STATE OF CALIFORNIA
BOARD OF EQUALIZATION


*The Board may, for **good cause**, grant an extension of time for filing a return. Interest will accrue on the outstanding liability during the extension period and thereafter until the tax liability is paid. Extensions are not automatic and are only granted after review and approval of the request. For additional instructions, please see the reverse side of this form.*

OWNER/FIRM NAME	ACCOUNT NUMBER
ADDRESS (city, state, zip code)	REPORTING BASIS

The space below is provided for your convenience in filing your request. You may attach additional pages if you need more space.

I request an extension of one month in which to file a return and pay taxes due for the reporting

period _____, because:

SIGNATURE 	TELEPHONE NUMBER ()	
TITLE	DATE	
HEADQUARTERS USE ONLY	DISTRICT OFFICE RECOMMENDATIONS AND COMMENTS	
	Postmark Date if Received by Mail	Date of Receipt if Received Other Than by Mail
	SIGNATURE OF BOARD REPRESENTATIVE	

An extension is granted only after Board review and approval. You should make every effort to file your return and pay your tax by the due date of the return to avoid penalties.

If you misplace or do not receive a return or prepayment form

- You may file by letter using the same format as a regular prepayment or return form. When filing a sales & use tax return, your permit number, total sales, tax owed and tax period should be included in your letter. Other tax programs may require different information. For filing a prepayment, you only need to provide the tax period, permit number, and tax owed. If you are an Electronic Funds Transfer (EFT) account, you will not receive a prepayment form.
- You may also obtain copies of some tax return forms from the Board's website at www.boe.ca.gov under "Forms and Publications." Returns for all tax programs may be obtained by calling the Board's Tax Information Center (1-800-400-7115) or your local Board office.

If you need more time to file your return and/or pay the tax due, the Board may, for good cause, extend the due date by one month and waive the late filing and/or late payment penalties that would otherwise apply. **The period of the extension cannot exceed one month after the due date of the return.** Interest accrues during the extension period and thereafter until the liability is paid.

How to request an extension

To request a filing extension, please submit, no later than one month following the due date of your return or prepayment form and payment, the following:

- Your completed, signed, and dated return or for a non-EFT account, your prepayment form.
- A completed copy of this form (BOE-468). Be sure to explain why you were not able to file your return or pay the tax on time, and to fully complete, sign, and date the form.
- The tax due, plus applicable interest. (Interest will apply to your delayed payment, as explained in these instructions. Please use the formula shown on the return form to calculate the interest due. For prepayment accounts, interest will be due if an extension is granted.)

Please send all items listed above to the address shown on the return.

If you are sending your request for an extension before the due date of your return or prepayment, you should mail it to:

State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0001

Note for Sales & Use Tax prepayments: Please do not include interest with your tax prepayment. If your extension request is granted, a billing will be sent for any interest due.

What to expect from us

We will review your request for extension. If your request is approved, we will waive the late filing and/or late payment penalties **for this filing period only**. If we find that there is **not** good cause for approving your request, or if you did not send your request, payment, and return within the **one-month** extension period, a billing will be sent for any late filing penalty due.

For more information

If you need additional information, please call the Board's Information Center (1-800-400-7115) or your local Board office. Sales and Use Tax EFT accounts should contact the EFT helpline (916-327-4229).